

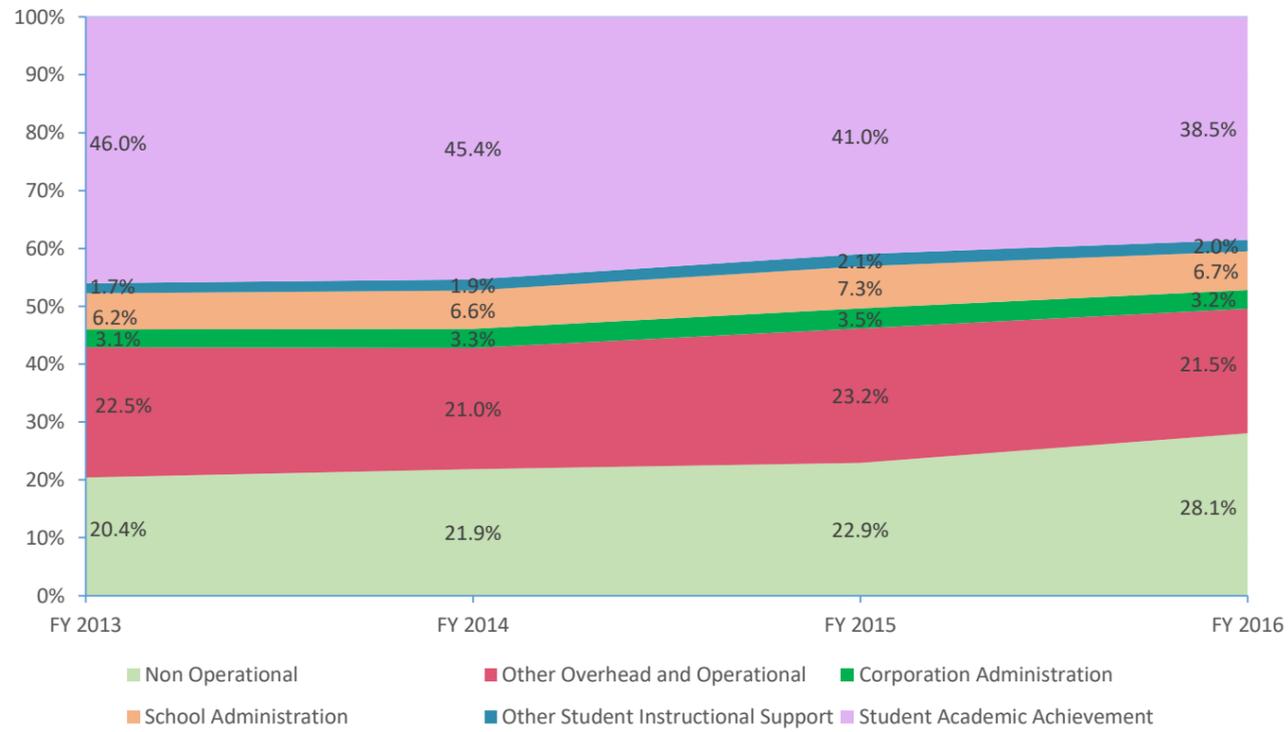
School Corporation Expenditures by Account
Biannual Financial Report Data
North White School Corp (8515)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,162,004	50.7%	\$5,554,858	45.0%	\$4,920,817	46.0%	\$4,869,246	45.4%	\$4,103,668	41.0%	\$4,154,114	38.5%
Student Instructional Support	\$955,722	7.9%	\$925,168	7.5%	\$853,717	8.0%	\$915,609	8.5%	\$939,782	9.4%	\$936,833	8.7%
Total	\$7,117,726	58.6%	\$6,480,025	52.5%	\$5,774,534	54.0%	\$5,784,855	53.9%	\$5,043,450	50.4%	\$5,090,947	47.2%

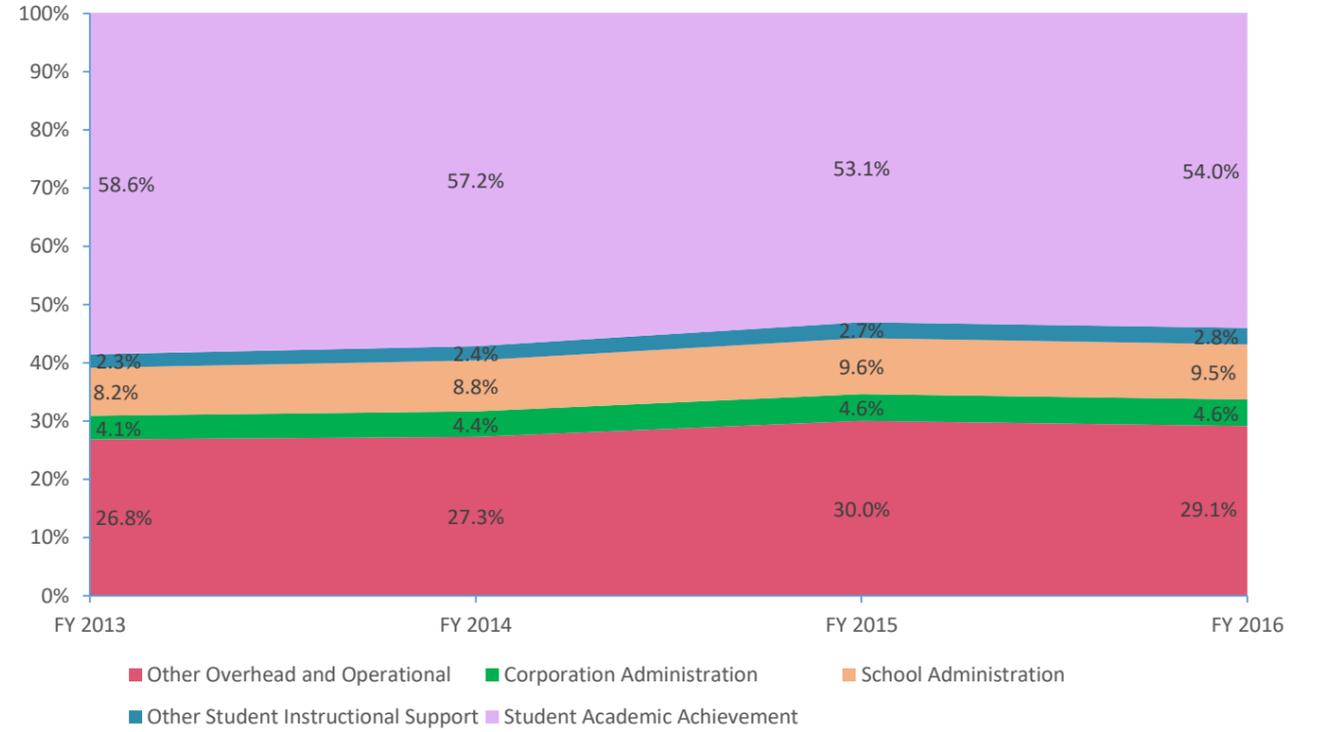
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,513,708	20.7%	\$2,620,945	21.2%	\$2,736,517	25.6%	\$2,603,088	24.3%	\$2,673,948	26.7%	\$2,671,326	24.8%
Non Operational	\$2,517,217	20.7%	\$3,242,990	26.3%	\$2,182,782	20.4%	\$2,345,759	21.9%	\$2,297,013	22.9%	\$3,026,673	28.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,030,925	41.4%	\$5,863,935	47.5%	\$4,919,299	46.0%	\$4,948,847	46.1%	\$4,970,961	49.6%	\$5,697,999	52.8%

Grand Total	\$12,148,651		\$12,343,960		\$10,693,833		\$10,733,702		\$10,014,411		\$10,788,946	
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
North White School Corp (8515)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$139,237	\$136,812	\$124,386	NA	-10.7%	-9.1%
11100	Regular Programs	Elementary	\$1,663,119	\$2,030,359	\$1,450,951	\$1,514,301	-8.9%	-25.4%	4.4%
11200	Regular Programs	Middle/Junior High	\$676,616	\$660,631	\$11,700	\$9,099	-98.7%	-98.6%	-22.2%
11300	Regular Programs	High School	\$887,697	\$1,134,339	\$1,339,872	\$1,361,839	53.4%	20.1%	1.6%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$19,225	\$2,749	\$1,881	NA	-90.2%	-31.6%
11420	Regular Programs	Vocational Education - Agriculture B	\$0	\$0	\$180	\$0	NA	NA	-100.0%
11440	Regular Programs	Vocational Education - Health Occupations	\$190	\$42,642	\$126	\$0	-100.0%	-100.0%	-100.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$57,900	\$75,503	\$92,670	\$96,733	67.1%	28.1%	4.4%
11470	Regular Programs	Vocational Education - Business Education	\$0	\$0	\$385	\$255	NA	NA	-33.9%
11490	Regular Programs	Vocational Education - Industrial Education B	\$57,655	\$73,000	\$0	\$0	-100.0%	-100.0%	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$5,249	\$6,298	\$0	NA	-100.0%	-100.0%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$0	\$7,138	NA	NA	NA
11910	Regular Programs	Other Regular Programs - Competency Testing	\$5,350	\$9,545	\$0	\$0	-100.0%	-100.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$13,862	\$26,066	\$22,420	\$30,384	119.2%	16.6%	35.5%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$366,356	\$382,302	NA	NA	4.4%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$967	\$0	NA	NA	-100.0%
12350	Special Programs	Physical Impairment - Homebound	\$285	\$322	\$0	\$0	-100.0%	-100.0%	NA
12520	Special Programs	Culturally Different - Compensatory	\$2,898	\$1,304	\$0	\$0	-100.0%	-100.0%	NA
12710	Special Programs	Equal Opportunity At Risk	\$50,091	\$67,335	\$71,242	\$72,550	44.8%	7.7%	1.8%
12900	Special Programs	Other Special Programs	\$2,107	\$0	\$89,712	\$37,502	1679.7%	NA	-58.2%
13100	Adult/Continuing Education Programs	Instruction	\$54,315	\$68,444	\$80,880	\$7,993	-85.3%	-88.3%	-90.1%
13600	Adult/Continuing Education Programs	Special Interest Programs	\$1,275	\$1,665	\$0	\$0	-100.0%	-100.0%	NA
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$7,929	\$0	\$1,641	\$0	-100.0%	NA	-100.0%
14200	Summer School Programs	Middle/Junior High School	\$2,573	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$3,045	\$11,390	\$385	\$81	-97.3%	-99.3%	-78.9%
16100	Remediation	Remediation Testing	\$25,011	\$12,804	\$169	\$255	-99.0%	-98.0%	50.4%
16200	Remediation	Preventive Remediation	\$29,249	\$32,604	\$25,687	\$25,479	-12.9%	-21.9%	-0.8%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$16,329	\$21,183	\$34,561	\$23,146	41.7%	9.3%	-33.0%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$617,602	\$609,527	\$95,921	\$142,571	-76.9%	-76.6%	48.6%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$0	\$33,153	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$2,651	\$0	\$0	NA	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$291	\$22,317	\$31,536	\$3,525	1112.6%	-84.2%	-88.8%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$9,906	\$19,192	\$42,669	NA	330.7%	122.3%
22210	Instruction	Library/Media Services - Service Area Direction	\$49,186	\$67,031	\$1,276	\$168	-99.7%	-99.7%	-86.8%
22220	Instruction	Library/Media Services - School Library	\$31,076	\$39,317	\$87,693	\$58,318	87.7%	48.3%	-33.5%
22230	Instruction	Library/Media Services - Audiovisual	\$4,137	\$409	\$3,074	\$0	-100.0%	-100.0%	-100.0%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$59,500	\$72,997	\$81,837	\$82,790	39.1%	13.4%	1.2%
22360	Instruction	Instruc. Related Tech. - Network Support	\$58,228	\$0	\$0	\$0	-100.0%	NA	NA
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$195,182	\$9,328	\$41,413	NA	-78.8%	344.0%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$3,414	\$12,639	\$433	NA	-87.3%	-96.6%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$109,724	\$98,582	\$25,412	\$53,750	-51.0%	-45.5%	111.5%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$800	\$679	\$0	\$0	-100.0%	-100.0%	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$209,365	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$4,697,404	\$5,554,858	\$4,103,668	\$4,154,114	-11.6%	-25.2%	1.2%
Student Instructional Support									
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$36	\$0	\$0	NA	-100.0%	NA
21210	Students	Guidance Services - Service Area Direction	\$99,807	\$126,749	\$138,197	\$142,326	42.6%	12.3%	3.0%
21230	Students	Guidance Services - Appraisal Services	\$0	\$6,229	\$0	\$0	NA	-100.0%	NA
21250	Students	Guidance Services - Records Maintenance	\$14,465	\$21,478	\$31,336	\$25,280	74.8%	17.7%	-19.3%
21340	Students	Health Services - Nurse Services	\$32,047	\$36,339	\$42,604	\$46,259	44.3%	27.3%	8.6%
21990	Students	Other Support Services Students - Other Student Services	\$139	\$4,000	\$0	\$1,930	1288.5%	-51.8%	NA
24100	School Administration	Office of The Principal	\$520,055	\$730,336	\$726,490	\$720,026	38.5%	-1.4%	-0.9%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$1,156	\$1,011	NA	NA	-12.5%

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Account					Percent Change					
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016			
Student Instructional Support Total				\$666,513	\$925,168	\$939,782	\$936,833	40.6%	1.3%	-0.3%
Overhead and Operational										
23110	General Administration	Board of Education - Service Area Direction	\$22,051	\$22,002	\$21,714	\$27,027	22.6%	22.8%	24.5%	
23150	General Administration	Board of Education - Legal Services	\$6,221	\$7,800	\$725	\$6,281	1.0%	-19.5%	766.3%	
23160	General Administration	Board of Education - Promotion Expenses	\$312	\$2,118	\$1,703	\$3,117	897.7%	47.2%	83.0%	
23190	General Administration	Board of Education - Other Governing Body Services	\$3,957	\$7,217	\$0	\$0	-100.0%	-100.0%	NA	
23210	General Administration	Executive Administration - Office of The Superintendent	\$195,110	\$156,273	\$265,198	\$252,616	29.5%	61.7%	-4.7%	
23220	General Administration	Executive Administration - Community Relations	\$0	\$256	\$0	\$179	NA	-30.2%	NA	
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$3,400	\$6,236	\$3,400	\$3,625	6.6%	-41.9%	6.6%	
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$5,967	\$78,600	\$11,986	\$14,836	148.6%	-81.1%	23.8%	
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$395	\$0	\$0	NA	-100.0%	NA	
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$880	\$5,089	\$3,185	\$20,813	2263.9%	309.0%	553.4%	
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$3,166	\$11,734	\$1,890	\$1,871	-40.9%	-84.1%	-1.0%	
25199	Central Services	Fiscal Services - Other - Other	\$653	\$0	\$0	\$0	-100.0%	NA	NA	
25220	Central Services	Purch., Warehouse., & Dist. Serv. - Purchasing	\$24,488	\$35,724	\$10,698	\$10,325	-57.8%	-71.1%	-3.5%	
25400	Central Services	Planning, Research, Dev. and Evaluation	\$541	\$3,428	\$0	\$0	-100.0%	-100.0%	NA	
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$2,150	\$2,903	\$845	\$1,540	-28.4%	-47.0%	82.2%	
25750	Central Services	Personnel Services - Health Services	\$2,045	\$8,567	\$25,371	\$4,540	122.1%	-47.0%	-82.1%	
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$0	\$0	\$417	NA	NA	NA	
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$243,493	\$321,625	\$363,431	\$381,759	56.8%	18.7%	5.0%	
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$328,356	\$476,607	\$388,918	\$342,847	4.4%	-28.1%	-11.8%	
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$1,853	\$28,762	\$40,887	\$76,498	4028.5%	166.0%	87.1%	
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$187,043	\$213,667	\$248,083	\$220,212	17.7%	3.1%	-11.2%	
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$343	\$0	\$0	\$0	-100.0%	NA	NA	
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$65	\$2,119	\$3,129	\$0	-100.0%	-100.0%	-100.0%	
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$0	\$20,820	NA	NA	NA	
26700	Operation and Maintenance of Plant Services	Insurance	\$68,562	\$20,144	\$50,010	\$51,971	-24.2%	158.0%	3.9%	
27010	Student Transportation	Service Area Direction	\$72,312	\$89,676	\$90,527	\$90,609	25.3%	1.0%	0.1%	
27100	Student Transportation	Vehicle Operation	\$252,246	\$367,392	\$426,759	\$451,914	79.2%	23.0%	5.9%	
27300	Student Transportation	Vehicle Servicing and Maintenance	\$128,986	\$130,172	\$140,280	\$131,137	1.7%	0.7%	-6.5%	
27400	Student Transportation	Purchase of School Buses	\$199,791	\$194,605	\$50,942	\$83,392	-58.3%	-57.1%	63.7%	
27500	Student Transportation	Insurance on Buses	\$19,060	\$7,459	\$15,493	\$11,792	-38.1%	58.1%	-23.9%	
27700	Student Transportation	Contracted Transportation Services	\$0	\$2,850	\$0	\$237	NA	-91.7%	NA	
31200	Food Services Operations	Food Preparation and Dispensing	\$136,596	\$221,241	\$298,487	\$257,000	88.1%	16.2%	-13.9%	
31300	Food Services Operations	Food Delivery	\$171,077	\$191,937	\$207,758	\$198,637	16.1%	3.5%	-4.4%	
31900	Food Services Operations	Other Food Services	\$7,932	\$4,346	\$2,528	\$5,314	-33.0%	22.3%	110.2%	
Overhead and Operational Total				\$2,088,656	\$2,620,945	\$2,673,948	\$2,671,326	27.9%	1.9%	-0.1%
Non Operational										
33200	Category not Specified	Community Recreation	\$1,800	\$1,200	\$0	\$0	-100.0%	-100.0%	NA	
33300	Category not Specified	Civic Services	\$0	\$1,859	\$586	\$1,488	NA	-19.9%	153.8%	
33400	Category not Specified	Athletic Coaches	\$111,205	\$134,491	\$130,043	\$123,575	11.1%	-8.1%	-5.0%	
43000	Category not Specified	Professional Services	\$73,659	\$32,103	\$320	\$167,824	127.8%	422.8%	52344.9%	
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$118,238	\$854,276	\$509	\$724,722	512.9%	-15.2%	142153.1%	
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$204,228	\$408,456	\$408,456	\$204,228	0.0%	-50.0%	-50.0%	
46000	Category not Specified	Purchase of Moveable Equipment	\$14,061	\$0	\$0	\$0	-100.0%	NA	NA	
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$242,662	\$123,164	\$183,318	\$182,660	-24.7%	48.3%	-0.4%	
51100	Principal on Debt	Bonds	\$275,000	\$300,000	\$160,000	\$170,000	-38.2%	-43.3%	6.3%	
52100	Interest on Debt	Bonds	\$88,230	\$60,926	\$19,780	\$9,418	-89.3%	-84.5%	-52.4%	
52200	Interest on Debt	Temporary Loans	\$60,297	\$86,092	\$2,000	\$15,500	-74.3%	-82.0%	675.0%	
53100	Lease Rental	Buildings-Principal	\$1,210,000	\$1,210,000	\$832,965	\$1,154,697	-4.6%	-4.6%	38.6%	
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$559,035	\$272,562	NA	NA	-51.2%	
54200	Advancements and Obligations	Common School Fund - Principal	\$64,485	\$30,423	\$0	\$0	-100.0%	-100.0%	NA	

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change			
					2006 to 2016	2009 to 2016	2015 to 2016	
Non Operational Total	\$2,463,865	\$3,242,990	\$2,297,013	\$3,026,673	22.8%	-6.7%	31.8%	
Prorated by Fund								
26491 - SAA NA	PERF - 2007 Account Code	\$35,763	\$0	\$0	\$0	NA	NA	NA
26491 - SIS NA	PERF - 2007 Account Code	\$6,476	\$0	\$0	\$0	NA	NA	NA
26491 - O&O NA	PERF - 2007 Account Code	\$21,336	\$0	\$0	\$0	NA	NA	NA
26491 - NO NA	PERF - 2007 Account Code	\$1,218	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA	Social Security - 2007 Account Code	\$261,282	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA	Social Security - 2007 Account Code	\$50,021	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA	Social Security - 2007 Account Code	\$68,087	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA	Social Security - 2007 Account Code	\$8,819	\$0	\$0	\$0	NA	NA	NA
26493 - SAA NA	Workman's Compensation - 2007 Account Code	\$28,235	\$0	\$0	\$0	NA	NA	NA
26493 - SIS NA	Workman's Compensation - 2007 Account Code	\$5,961	\$0	\$0	\$0	NA	NA	NA
26493 - O&O NA	Workman's Compensation - 2007 Account Code	\$4,163	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA	Workman's Compensation - 2007 Account Code	\$1,075	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA	Group Insurance - 2007 Account Code	\$424,598	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA	Group Insurance - 2007 Account Code	\$91,187	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA	Group Insurance - 2007 Account Code	\$163,518	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA	Group Insurance - 2007 Account Code	\$15,947	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA	Severance / Early Retirement Pay - 2007 Account Code	\$714,723	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA	Severance / Early Retirement Pay - 2007 Account Code	\$135,564	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA	Severance / Early Retirement Pay - 2007 Account Code	\$167,947	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA	Severance / Early Retirement Pay - 2007 Account Code	\$26,292	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total		\$2,232,213	\$0	\$0	\$0	NA	NA	NA